

**Listing Of The Claims:**

This listing of the claims will replace all prior versions and listings of claims in this application.

1. (previously presented) A system for aesthetically covering access openings in a tub skirt when interior skirt access is not required comprising:

a bracket affixable to the tub skirt, the bracket comprising a plurality of fastener mating surfaces, each fastener mating surface comprising a plurality of raised ridges;

a panel easily attachable to and detachable from said bracket, said panel, when attached, hiding said bracket when viewed from the exterior of the tub skirt; and

clips used to attach said panel to said bracket via engagement with at least one raised ridge of a corresponding fastener mating surface, wherein each raised ridge corresponds to a different position of the panel relative to the bracket;

and wherein the clips and the raised ridges cooperate to permit bi-directional movement of the panel relative to the bracket.

2. (original) The system of claim 1 wherein said bracket extends around the perimeter of a portion of the tub skirt defining an access opening.

3. (previously presented) The system of claim 1 wherein said tub skirt is a skirt for a bath tub.

4. (original) The system of claim 1 wherein said clips are integrally formed with and extend from the back of said panel.

5. (original) The system of claim 4 wherein said clips include a straight portion and an angled portion.

6. (original) The system of claim 5 wherein said angled portion of said clip includes a leading edge and a trailing edge together defining a V-shape.

7. (canceled)

8. (previously presented) The system of claim 1 wherein said mating surfaces are tapered from the front of said bracket to the back of said bracket.

9. (original) The system of claim 1 wherein said bracket is a rectangular frame.
10. (previously presented) The system of claim 9 wherein said rectangular frame includes at least one fastener mating surface on at least two of its four sides.
11. (original) The system of claim 1 wherein said clips are detachable from said panel.
12. (previously presented) A tub skirt comprising:
  - a face portion defining one or more access openings;
  - a bracket affixable to said skirt face portion;
  - a panel easily attachable to and detachable from said bracket, said panel, when attached, hiding said bracket when viewed from the exterior of the tub skirt; and
    - at least two clips used to attach said panel to said bracket via engagement with corresponding mating surfaces comprising a plurality of raised ridges; wherein each one of said plurality of raised ridges corresponds to a different position of the panel relative to the bracket.
13. (previously presented) The tub skirt of claim 12, wherein the shape of the bracket is selected to be affixable around a periphery of the access opening.
14. (previously presented) The system of claim 1, wherein the tub skirt is integrally formed with a tub.
15. (previously presented) The system of claim 1, wherein the tub skirt is separate from a tub and affixable over the top of the tub.
16. (previously presented) The system of claim 1, wherein the shape of the bracket is selected to be affixable around a periphery of the access opening.
17. (previously presented) The system of claim 1, wherein the bracket is affixed to the tub skirt with an adhesive.
- 18-20. (canceled)
21. (currently amended) A system for covering an access opening in a tub skirt, comprising a bracket capable of being affixed about a perimeter of the access opening and a panel attachable to and detachable from the bracket, wherein the panel is attachable to the bracket in a selected

one of a plurality of positions, each position defining a different distance between the panel and the bracket, and wherein the panel is bi-directionally movable toward and away from relative to the bracket.

22. (previously presented) The system of claim 21, wherein the panel comprises a plurality of clips designed to engage the bracket at a selected one of a plurality of positions.

23. (previously presented) The system of claim 22, wherein each clip comprises an angled leading edge and an angled trailing edge.

24. (previously presented) The system of claim 22, wherein the bracket comprises a plurality of raised ridges designed to engage the clip, each raised ridge capable of engaging the clip in a different selected position.

25. (previously presented) The system of claim 1, wherein the panel is spaced apart from the bracket when attached.

26. (previously presented) The system of claim 1 wherein the different positions define different distances between the panel and the bracket.

27. (currently amended) The tub skirt system of claim 12 wherein the different positions define different distances between the panel and the bracket.

29. (new) The system of claim 10 wherein said rectangular frame includes at least one fastener mating surface on each of its four sides.

30. (new) The system of claim 21 wherein the panel includes a plurality of sides, and each side includes at least one of the plurality of clips.

31. (new) The system of claim 21 wherein said panel, when attached, hides said bracket when viewed from the exterior of the tub skirt.